

Military Practice Exercises 13–15

Exercise 13 – Ranger Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Richie	M. I. H	Last Name Ranger	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Angela	M. I. Q	Last Name Ranger	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 456 Second Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 316-555-XXXX Other:		E-mail	
5. Your Date of Birth 10/13/1972	6. Your Occupation Military	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 09/13/1975	10. Spouse's Occupation Homemaker	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.

If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Lennie B Ranger	12/14/02	Son	12	Yes	Yes	Yes	No
Elizabeth P Ranger	11/19/00	Daughter	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 13 – Ranger Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- ☒ ☐ ☐ 1. Wages or Salary? (Form(s) W-2)
- ☐ ☒ ☐ 2. Tip Income?
- ☐ ☒ ☐ 3. Scholarships? (Forms W-2, 1098-T)
- ☐ ☒ ☐ 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID)
- ☐ ☒ ☐ 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)
- ☐ ☒ ☐ 6. Alimony Income?
- ☐ ☒ ☐ 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)
- ☐ ☒ ☐ 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B)
- ☐ ☒ ☐ 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)
- ☐ ☒ ☐ 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)
- ☐ ☒ ☐ 11. Unemployment Compensation? (Form(s) 1099-G)
- ☐ ☒ ☐ 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)
- ☐ ☒ ☐ 13. Income (profit or loss) from Rental Property?
- ☐ ☒ ☐ 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC)

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- ☐ ☒ ☐ 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No
- ☒ ☐ ☐ 2. Contributions to a retirement account? ☐ IRA ☐ Roth IRA ☐ 401K ☒ Other
- ☐ ☒ ☐ 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)
- ☐ ☒ ☐ 4. Unreimbursed employee business expenses (such as mileage)?
- ☐ ☒ ☐ 5. Medical expenses?
- ☐ ☒ ☐ 6. Home mortgage interest?
- ☐ ☒ ☐ 7. Real estate taxes for your home or personal property taxes?
- ☐ ☒ ☐ 8. Charitable contributions?
- ☐ ☒ ☐ 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work?

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- ☐ ☒ ☐ 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA)
- ☐ ☒ ☐ 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)
- ☐ ☒ ☐ 3. Buy a home? If yes, closing date _____
- ☐ ☒ ☐ 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
- ☐ ☒ ☐ 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
- ☐ ☒ ☐ 6. Live in an area that was affected by a natural disaster? If yes, where? _____
- ☐ ☒ ☐ 7. Receive the First Time Homebuyers Credit in previous years?
- ☐ ☒ ☐ 8. Pay any student loan interest?
- ☐ ☒ ☐ 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____
- ☐ ☒ ☐ 10. If you are due a refund, would you like a direct deposit or split your refund?
- ☐ ☒ ☐ 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
- ☐ ☒ ☐ 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan)

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Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:

- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:

- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:

- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ N/A

- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

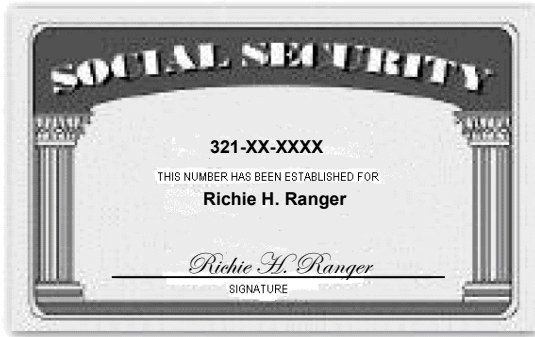
Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.
 11. If **direct deposit or debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct SIDN is shown on the return.
- ☒ **All Quality Review Issues above have been addressed and necessary changes have been made.**

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Form **13614-C** (Rev. 9-2010)



Interview Notes – Ranger

While using Form 13614-C to complete the interview with Angela, the following information was used to complete the return.

- Richie was deployed on October 15, 2008, and returned from Iraq in time to enjoy Christmas with his family this past December.
- The only information that Angela brought with her was Richie's W-2. She also told you that they received \$22 of interest income from the Military Credit Union but did not receive a statement.
- They did not itemize last year. The state return does not need to be prepared. She said that neither of them want to designate any of their taxes for the Presidential Election Fund. If there is a refund, the check is to be mailed to their home address.
- The Rangers did not pay real estate taxes in 2010.
- **If using 2009 software, apply 2009 tax law.** Richie and Angela didn't receive an Economic Recovery Payment. Check no on Lines 10 and 11 of Sch. M.
- Richie and Angela did not receive a 2010 Economic Recovery Payments.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

a Employee's social security number 321-XX-XXXX		OMB No. 1545-0008 Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 31-2XXXXXX		1 Wages, tips, other compensation \$0.00		2 Federal income tax withheld \$0.00	
c Employer's name, address, and ZIP code DFAS P.O. Box 8889 Indianapolis, IN 46249-2410		3 Social security wages \$33,350.40		4 Social security tax withheld \$2,067.72	
		5 Medicare wages and tips \$33,350.40		6 Medicare tax withheld \$483.58	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Richie Ranger 456 Second Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$1,000.00	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b Q \$33,350.40	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

As you were talking to Angela while completing the diagnostics, she mentioned that she needed to get home as soon as possible. A neighbor was coming by her home to pick up a dress that she had altered. When you inquired further, she told you that she did minor alterations and repairs. Her in-home business is conducted in her military-provided housing, as approved by the base commander.

You asked about her income and any money that she spent on supplies. She said that she never had to maintain any inventory because she purchased supplies for each repair as she worked on it.

You explained that the money she earned was taxable. And because it was taxable, she could deduct any related expenses. The net profit would be subject to income tax and to self-employment tax. You advised her that since this was regarded as a business, she needed to keep records of any money received and the money she spent.

Last year she received \$10,300 in income and had \$600 in expenses.

Include this additional information in the Rangers' return.

Exercise 14 – Newberry Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Brennen	M. I. E	Last Name Newberry	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Brenda	M. I. E	Last Name Newberry	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 413 Fourth Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 404-555-XXXX Other:		E-mail	
5. Your Date of Birth 11/19/1973	6. Your Occupation Military		7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 12/21/1974	10. Spouse's Occupation Retail Sales		11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.

If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Leah Newberry	07/29/01	Daughter	12	Yes	Yes	Yes	No
Rachel Hunt	08/15/99	Daughter	12	Yes	Yes	Yes	No
Aaron Newberry	09/08/98	Son	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 14 – Newberry Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Wages or Salary? (Form(s) W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Alimony Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. Unemployment Compensation? (Form(s) 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. Income (profit or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____ (Forms W-2 G, 1099-MISC)

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Unreimbursed employee business expenses (such as mileage)?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Medical expenses?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Home mortgage interest?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Real estate taxes for your home or personal property taxes?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Charitable contributions?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work?

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Buy a home? If yes, closing date _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Receive the First Time Homebuyers Credit in previous years?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Pay any student loan interest?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Make estimated tax payments or apply last year's refund to your 2010 tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. If you are due a refund, would you like a direct deposit or split your refund?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
- _____
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
- _____
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
- _____
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
- ☐ N/A
- _____
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
- _____
- _____
- _____

Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

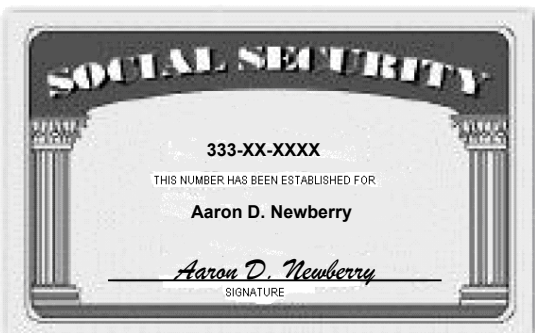
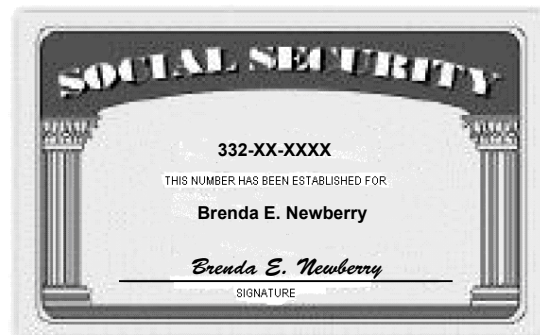
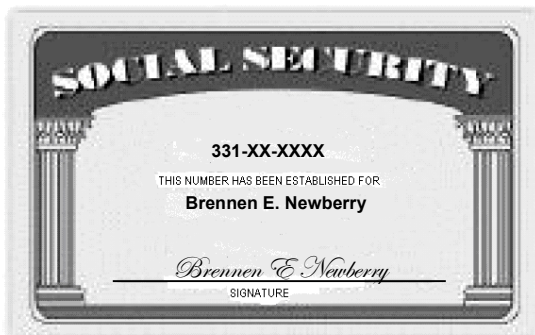
Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.
 11. If **direct deposit or debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct **SIDN** is shown on the return.
- ☐ **All Quality Review Issues above have been addressed and necessary changes have been made.**

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Interview Notes – Newberry

While using Form 13614-C to complete the interview with Brennen and Brenda, the following information was used to complete the return.

- The Newberrys had moved to their current base from a base in Georgia on September 1, 2009.
- Aaron, who lives with his mother, is Brennen's child from his first marriage. Brennen pays \$300 per month in child support. Brennen has a signed Form 8332 that allows him to claim the exemption for Aaron in even-numbered years (if using TaxWise® 2009, assume that Brennen has a signed Form 8332 for 2009 and is allowed to claim Aaron's exemption in odd numbered years).
- Rachel is Brenda's child. Her father has passed away. She lived with her mother all year.
- Leah is the child of this marriage.
- While at this base they paid for after-school day care for Rachel and Leah. They paid \$100 per week for 15 weeks to Wee Care, 300 Elm Street, Your City, Your State, Your ZIP Code. The EIN for Wee Care is 33-2XXXXXX.
- They had no income other than that reported on their W-2s.
- They did not itemize last year. The state return does not need to be prepared. Neither Brennen nor Brenda would like to contribute to the Presidential Election Campaign Fund. If there is a refund, the check is to be mailed to their home address.
- The Newberrys did not pay real estate taxes in 2010. Neither are full time students and EITC has never been disallowed.
- **If using 2009 software, apply 2009 tax law.** Brennen and Brenda did not receive an Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- Brennen and Brenda did not receive a 2010 Economic Recovery Payments.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

a Employee's social security number 331-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile							
b Employer identification number (EIN) 31-2XXXXXX				1 Wages, tips, other compensation \$24,340.50		2 Federal income tax withheld \$3,798.45									
c Employer's name, address, and ZIP code DFAS P.O. Box 8889 Indianapolis, IN 46249-2410				3 Social security wages \$32,340.50		4 Social security tax withheld \$2,005.11									
				5 Medicare wages and tips \$32,340.50		6 Medicare tax withheld \$468.94									
				7 Social security tips		8 Allocated tips									
d Control number				9 Advance EIC payment		10 Dependent care benefits									
e Employee's first name and initial Last name Suff. Brennen Newberry 413 Fourth Street Your City, State ZIP Code				11 Nonqualified plans		12a See instructions for box 12 D \$8000.00									
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b									
				14 Other		12c									
						12d									
f Employee's address and ZIP code				15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form W-2 Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

a Employee's social security number 332-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile							
b Employer identification number (EIN) 33-1XXXXXX				1 Wages, tips, other compensation \$9,400.00		2 Federal income tax withheld \$600.00									
c Employer's name, address, and ZIP code Pembroke Department Store 987 Tenth Street Fairview, KY 42221				3 Social security wages \$9,400.00		4 Social security tax withheld \$582.80									
				5 Medicare wages and tips \$9,400.00		6 Medicare tax withheld \$136.30									
				7 Social security tips		8 Allocated tips									
d Control number				9 Advance EIC payment		10 Dependent care benefits									
e Employee's first name and initial Last name Suff. Brenda E. Newberry 413 Fourth Street Your City, State and ZIP Code				11 Nonqualified plans		12a See instructions for box 12									
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b									
				14 Other		12c									
						12d									
f Employee's address and ZIP code				15 State Employer's state ID number YS 4524567		16 State wages, tips, etc. \$9,400.00		17 State income tax \$375.00		18 Local wages, tips, etc. \$9,400.00		19 Local income tax \$122.00		20 Locality name YC	

Form W-2 Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

Exercise 15 – King Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Michael	M. I. L	Last Name King	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Lynda	M. I. M	Last Name King	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Mailing Address 4516 Elm Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 717-555-XXXX Other:		E-mail	
5. Your Date of Birth 05/07/1981	6. Your Occupation Military		7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 12/15/1981	10. Spouse's Occupation Homemaker		11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.

If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Martha D King	03/15/06	Daughter	12	Yes	Yes	No	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 15 – King Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input checked="" type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:

- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:

- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:

- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ N/A

- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2, 1099** and **Estimated Tax Payments** are correctly reported.
 11. If **direct deposit or debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct **SIDN** is shown on the return.
- ☒ **All Quality Review Issues above have been addressed and necessary changes have been made.**

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Interview Notes – King

While using Form 13614-C to complete the interview with the Kings, the following information was used to complete the return.

- Michael returned to his home base in the United States this past year. He brought his wife Lynda, who is a Swiss citizen, and their daughter Martha, who was born abroad. He met and married Lynda while he was stationed in Europe.
- Michael asked if he could file a joint return with Lynda. They provided a copy of her letter from the IRS which indicated her individual tax identification number was 9XX-70-XXXX.
- Their only income was his military salary. They do not have any deductions.
- They do not need a state return prepared for them. He did not itemize deductions last year. If there is a refund it is to be mailed to their home. Both Michael and Lynda wish to contribute to the Presidential Election Fund.
- The Kings did not pay real estate taxes in 2010.
- **If using 2009 software, apply 2009 tax law.** Michael and Lynda did not receive an Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- The Kings did not receive a 2010 Economic Recovery Payments.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

		a Employee's social security number 341-XX-XXXX		OMB No. 1545-0008 Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 31-2XXXXXX				1 Wages, tips, other compensation \$23,223.60		2 Federal income tax withheld \$1,548.00			
c Employer's name, address, and ZIP code DFAS P.O. Box 8889 Indianapolis, IN 46249-2410				3 Social security wages \$23,223.60		4 Social security tax withheld \$1,439.86			
				5 Medicare wages and tips \$23,223.60		6 Medicare tax withheld \$336.74			
				7 Social security tips		8 Allocated tips			
d Control number				9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Michael L. King 4516 Elm Street Your City, State ZIP Code				11 Nonqualified plans		12a See instructions for box 12			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
f Employee's address and ZIP code									
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax	

Form

W-2

Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

Military Comprehensive Problem

Problem D – Webber Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Liam	M. I. M	Last Name Webber	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Sky	M. I. C	Last Name Webber	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 123 First Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 619-555-XXXX Other:		E-mail	
5. Your Date of Birth 07/04/1970	6. Your Occupation School Teacher/Active Duty	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 02/04/1970	10. Spouse's Occupation Electrical Engineer	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:
- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.

If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Luanne Webber	01/05/02	Daughter	12	Yes	Yes	Yes	No
Marie Webber	09/12/01	Daughter	12	Yes	Yes	Yes	No
Smith Weber	12/12/99	Son	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Problem D – Webber Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input checked="" type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:

- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:

- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:

- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ N/A

- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

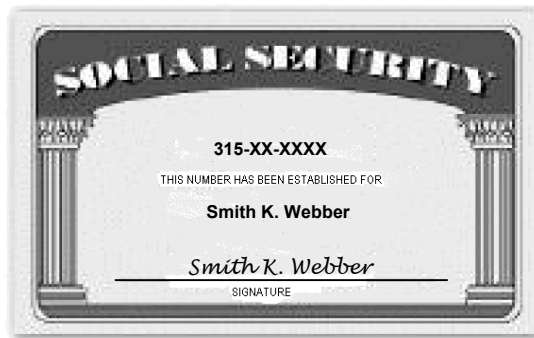
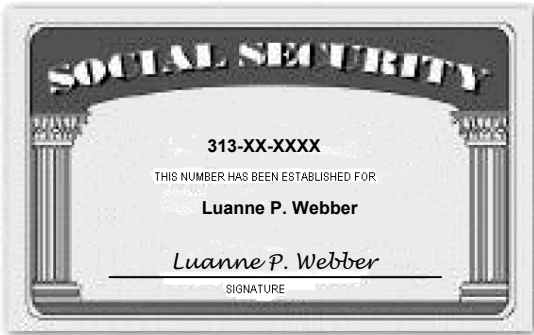
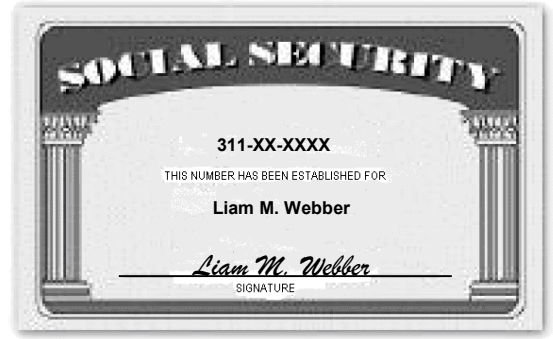
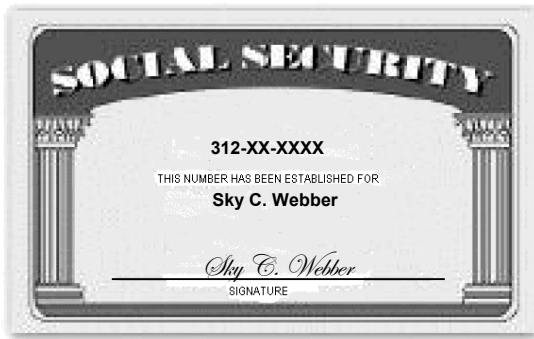
Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.
 11. If **direct deposit or debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct **SIDN** is shown on the return.
- ☒ **All Quality Review Issues above have been addressed and necessary changes have been made.**

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Interview Notes — Webber

While using Form 13614-C to complete the interview with Sky, the following information was utilized to complete the return.

- The Webbers have been married for fifteen years. Liam Webber is a teacher presently serving in Iraq. Sky completed some continuing professional education (CPE) requirements for her job during the year.
- The Webbers do not need a state return prepared for them. They did not itemize deductions last year. If there is a refund, they would like direct deposit into their checking account. If there is a balance due they would like direct debit from their checking account. Liam and Sky would both like to contribute to the Presidential Election Fund.
- **If using 2009 software, apply 2009 tax law.** Liam and Sky did not receive any Economic Recovery Payment. Check no on Lines 10 and 11 of Sch M.
- Neither Liam or Sky received a 2010 Economic Recovery Payment.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Liam M. and Sky C. Webber

1234

15-000000000

123 First Street
Your City, State, and Zip Code

PAY TO THE
ORDER OF

\$

DOLLARS

Military Credit Union


Anytown, USA

For

| :062005690 | :00578965542 1234

Line 7—Wages

Mrs. Webber brought all of their W-2's.

		a Employee's social security number 311-XX-XXXX		Safe, accurate, FAST! Use		OMB No. 1545-0008		 Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 31-1XXXXXX				1 Wages, tips, other compensation \$15,000.00		2 Federal income tax withheld \$300.00			
c Employer's name, address, and ZIP code Mount Olive Schools 987 Tenth Street Fairview, KY 42221				3 Social security wages \$15,000.00		4 Social security tax withheld \$930.00			
				5 Medicare wages and tips \$15,000.00		6 Medicare tax withheld \$217.50			
				7 Social security tips		8 Allocated tips			
d Control number				9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Liam Webber 123 First Street Your City, State and Zip Code				11 Nonqualified plans		12a See instructions for box 12			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
f Employee's address and ZIP code									
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
YS	31-1XXXXXX	\$15,000.00	\$900.00	\$15,000.00	\$375.00	YC			

Form W-2 Wage and Tax Statement

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

2010

Department of the Treasury—Internal Revenue Service

a Employee's social security number 311-XX-XXXX		OMB No. 1545-0008 Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 31-2XXXXXX		1 Wages, tips, other compensation \$0.00		2 Federal income tax withheld \$0.00	
c Employer's name, address, and ZIP code DFAS P.O. Box 8889 Indianapolis, IN 46249-2410		3 Social security wages \$17,154.90		4 Social security tax withheld \$1,063.60	
		5 Medicare wages and tips \$17,154.90		6 Medicare tax withheld \$248.75	
		7 Social security tips 		8 Allocated tips 	
d Control number 		9 Advance EIC payment 		10 Dependent care benefits 	
e Employee's first name and initial Last name Suff. Liam Webber 123 First Street Your City, State and Zip Code		11 Nonqualified plans 		12a See instructions for box 12 Q \$17,154.90	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b P \$300.00	
		14 Other 		12c 	
				12d 	
f Employee's address and ZIP code 					
15 State YS	Employer's state ID number 31-2XXXXXX	16 State wages, tips, etc. \$17,154.90	17 State income tax \$1,029.29	18 Local wages, tips, etc. \$17,154.90	19 Local income tax \$428.88
				20 Locality name YC	

Form W-2 Wage and Tax Statement 2010
Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

a Employee's social security number 311-XX-XXXX		OMB No. 1545-0008 Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 31-2XXXXXX		1 Wages, tips, other compensation \$1,633.80		2 Federal income tax withheld \$0.00	
c Employer's name, address, and ZIP code DFAS P.O. Box 8889 Indianapolis, In 46249-2410		3 Social security wages \$1,633.80		4 Social security tax withheld \$101.30	
		5 Medicare wages and tips \$1,633.80		6 Medicare tax withheld \$23.69	
		7 Social security tips 		8 Allocated tips 	
d Control number 		9 Advance EIC payment 		10 Dependent care benefits 	
e Employee's first name and initial Last name Suff. Liam Webber 123 First Street Your City, State and Zip Code		11 Nonqualified plans 		12a See instructions for box 12 	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b 	
		14 Other 		12c 	
				12d 	
f Employee's address and ZIP code 					
15 State YS	Employer's state ID number 31-2XXXXXX	16 State wages, tips, etc. \$1,633.80	17 State income tax \$98.03	18 Local wages, tips, etc. \$1,633.80	19 Local income tax \$45.85
				20 Locality name YC	

Form W-2 Wage and Tax Statement 2010
Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

a Employee's social security number 312-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile							
b Employer identification number (EIN) 31-XXXXXX				1 Wages, tips, other compensation \$24,598.87		2 Federal income tax withheld \$418.12									
c Employer's name, address, and ZIP code CBA Engineering Inc 653 Fourteenth Street Fairview, KY 42221				3 Social security wages \$26,826.75		4 Social security tax withheld \$1,663.26									
				5 Medicare wages and tips \$26,826.75		6 Medicare tax withheld \$388.99									
				7 Social security tips		8 Allocated tips									
d Control number				9 Advance EIC payment		10 Dependent care benefits									
e Employee's first name and initial Last name Suff. Sky Webber 123 First Street Your City, State and ZIP Code				11 Nonqualified plans		12a See instructions for box 12 D \$2,227.88									
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b									
				14 Other		12c									
						12d									
f Employee's address and ZIP code				15 State Employer's state ID number YS 31-XXXXXX		16 State wages, tips, etc. \$24,598.87		17 State income tax \$1,775.93		18 Local wages, tips, etc. \$24,598.87		19 Local income tax \$739.97		20 Locality name YC	

Form W-2 Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

Note: Form 8880 will appear in the TaxWise[®] Forms Tree—do not complete.

Refund Monitor – Refund (Balance Due): \$4,846 (2009)
\$_____ (2010)

Line 17—Rental Real Estate

When the Webbers moved to Jordan's first post-of-duty, they could not sell their home. They asked a realtor friend to find a renter for them. It was available for rent July 1, 2010. They had records to show the income and expenses related to the rental property. They actively participated in their rental property.

It was rented on August 1, for \$700 per month. They collected \$3,500 in rent for 2010. Their rental expenses included \$175 to their friend for finding a renter and \$100 for yard maintenance and some small repairs. They paid \$400 per year for property insurance. They received Form 1098, *Mortgage Interest Statement*, from Oak Grove National Bank. The bank reported that they had paid \$5,220 in mortgage interest and \$1,040 in property taxes on their home, which was located in Oak Grove, Your State.

Their friend computed this year's depreciation for them, which would be \$1,400. (This is calculated on an \$84,000 basis for depreciation, 27 and one-half-year recovery period, mid-month convention, and straight-line method. The basis for depreciation is the value of the property [\$90,000] less the value of the land [\$6,000] which is not depreciable.)

Refund Monitor – Refund (Balance Due): \$4,996 (2009)

\$_____ (2010)

Adjustments

Line 24—Reservist Business Expenses Adjustment

During the first five months of 2010 Liam, an Army Reserve soldier, attended monthly drills at a site located 150 miles from his home. When you inquired about any expenses he incurred, Sky stated that he drove his car to the drill location each month. He also spent two nights each drill period at the local motel. The motel receipts indicated he paid \$70 per night. His record of meal expenses showed that he spent a total of \$300 for the five-month period. His expenses were not reimbursed. (These amounts are equal to the federal per diem amounts.)

Refund Monitor – Refund (Balance Due): \$5,161 (2009)

\$_____ (2010)

Line 26—Moving Expenses Adjustment

Liam entered active duty in late May 2010 and deployed by the end of June. When he was activated, the Webbers decided to move to his new permanent duty station. The Webbers paid \$300 for a motel, \$165 for meals, and \$120 for gas on their trip to the new base. The Army's reimbursement for each (\$200—temporary lodging allowance; and \$100—mileage allowance in lieu of transportation) was not included in box 1 of Form W-2. (The distance from their former home to his former workplace is 20 miles. The Permanent Change of Station (PCS) distance is 1,000 miles.)

Refund Monitor – Refund (Balance Due): \$5,186 (2009)

\$_____ (2010)

Itemized Deductions

Line 40—Itemized Deductions

Sky belongs to her state's professional organization for engineers. Her receipts indicate she paid \$250 for dues and journals during 2010. The Webbers made charitable contributions to their church in the amount of \$6300. They have a written acknowledgment from their church.

Refund Monitor – Refund (Balance Due): \$5,531 (2009)

\$ _____ (2010)

Credits

Line 49—Education Credits

Sky completed 30 hours of required continuing professional education by taking several workshops at the local university. Her checks to the university totalled \$3,000.

Refund Monitor – Refund (Balance Due): \$6,004 (2009)

\$ _____ (2010)

Line 50—Retirement Savings Contributions Credit

The Webbers do not qualify for Retirement Savings Contribution Credit

Line 64a—Earned Income Credit

Liam and Sky wants to know if they qualify for the Earned Income Credit (EIC). Complete the EIC worksheet, as needed.

Refund Monitor – Refund (Balance Due): \$6,004 (2009)

\$ _____ (2010)

Line 73a—Amount You Want Refunded to You

Liam and Sky would like direct deposit. (See the check for their bank routing and account numbers.)

Refund Monitor – Refund (Balance Due): \$6,004 (2009)

\$ _____ (2010)

International Practice Exercises 16–17

Exercise 16 – Howard Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Hudson	M. I. W	Last Name Howard	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Hope	M. I. B	Last Name Howard	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 3214 Maple Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 707-555-XXXX Other:		E-mail	
5. Your Date of Birth 07/17/1970	6. Your Occupation Military	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 03/18/1978	10. Spouse's Occupation Advertising	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.

If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 16 – Howard Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Wages or Salary? (Form(s) W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Alimony Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. Unemployment Compensation? (Form(s) 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. Income (profit or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Bavaria Advertising</u> (Forms W-2 G, 1099-MISC)

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Unreimbursed employee business expenses (such as mileage)?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Medical expenses?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Home mortgage interest?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Real estate taxes for your home or personal property taxes?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work?

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Buy a home? If yes, closing date _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Receive the First Time Homebuyers Credit in previous years?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Pay any student loan interest?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Make estimated tax payments or apply last year's refund to your 2010 tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. If you are due a refund, would you like a direct deposit or split your refund?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan)

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
- ☐ N/A
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
- _____
- _____

Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Section C. To be completed by a Certified Quality Reviewer

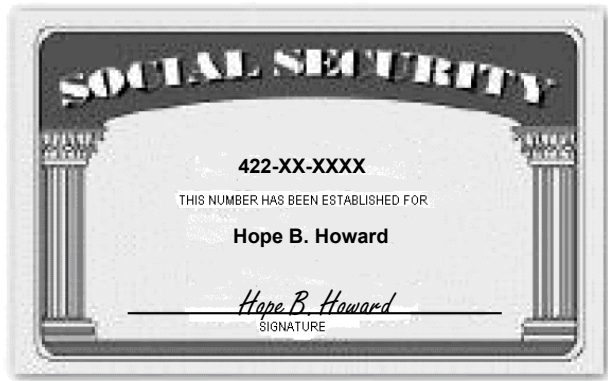
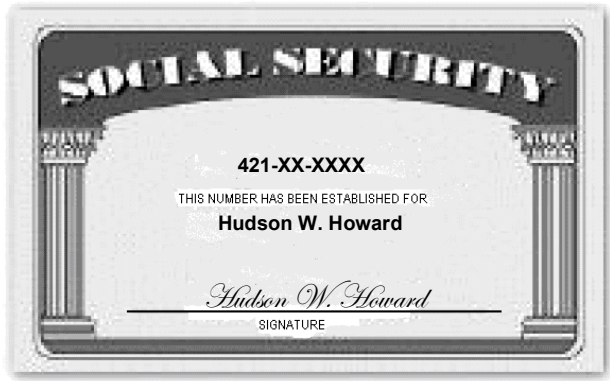
After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
2. **Taxpayer's identity, address and phone number** was verified.
3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
4. **Filing Status** is correctly determined.
5. **Personal and Dependency Exemptions** are entered correctly on the return.
6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
7. Any **Adjustments to Income** are correctly reported.
8. **Standard, Additional or Itemized Deductions** are correct.
9. All **credits** are correctly reported.
10. Withholding shown on **Forms W-2,1099 and Estimated Tax Payments** are correctly reported.
11. If **direct deposit or debit** was elected, checking/saving account and routing information match the supporting documents.
12. Correct SIDN is shown on the return.

☐ **All Quality Review Issues above have been addressed and necessary changes have been made.**

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)




Interview Notes – Howard

While using Form 13614-C to complete the interview with the Howards, the following information was utilized to complete the return.

- They just returned from a two-year tour in Germany, 80469. They moved to Germany on March 3, 2009 (if using 2009 software change to 2008). They returned to this duty station on January 10, 2011 (if using 2009 software change to 2010). Their address in Germany was 1567 Albion Street, Munich.
- In Germany, Hope worked for Bavaria Advertising (3576 Felrum Lane, Munich, 80331). She asked if she would be eligible to exclude any of her income on their return. She has never done this before.
- The statement from Bavaria Advertising indicated she earned \$24,000 in 2010.
- The Howard's did not itemize last year. The state return does not need to be prepared. The Howard's do not wish to contribute to the Presidential Election Fund. If there is a refund, the check is to be mailed to their home address.
- **If using 2009 software, apply 2009 tax law.** Hudson and Hope did not receive Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- The Howards did not receive Economic Recovery payments in 2010.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

		a Employee's social security number 421-XXX-XXXX		OMB No. 1545-0008 Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 31-2XXXXXX				1 Wages, tips, other compensation \$35,403.50		2 Federal income tax withheld \$4,248.42			
c Employer's name, address, and ZIP code DFAS P.O. Box 8889 Indianapolis, IN 46249-2410				3 Social security wages \$35,403.50		4 Social security tax withheld \$2,195.02			
				5 Medicare wages and tips \$35,403.50		6 Medicare tax withheld \$513.35			
				7 Social security tips		8 Allocated tips			
d Control number				9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Hudson W. Howard 413 Athens Street Your City, State ZIP Code				11 Nonqualified plans		12a See instructions for box 12			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
f Employee's address and ZIP code									
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax	

Form W-2 Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

Exercise 17 – Greenville Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Julie	M. I. A	Last Name Greenville	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Stonehill	M. I. A	Last Name McMurray	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Mailing Address 20 Pembroke Lane	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 213-555-XXXX Other:		E-mail	
5. Your Date of Birth 07/21/1975	6. Your Occupation Nurse		7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 12/23/1973	10. Spouse's Occupation None		11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 17 – Greenville Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Trinity Hospital</u>
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:

- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:

- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:

- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ N/A

- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.
 11. If **direct deposit or debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct **SIDN** is shown on the return.
- ☐ **All Quality Review Issues above have been addressed and necessary changes have been made.**

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Interview Notes – Greenville

While using Form 13614-C to complete the interview with the Greenville's, the following information was utilized to complete the return.

- Julie, a U.S. citizen, moved to Ireland on May 30, 2010. Julie married Stonehill, an Irish citizen and resident, in June 2010.
- They would like to file jointly this year. Stonehill has no income and chooses to be treated as a U.S. resident for tax purposes in 2010.
- Stonehill does not have a social security number and understands that he needs to obtain an Individual Taxpayer Identification Number (ITIN) in order to file an elective joint return with Julie. Stonehill brought a completed Form W-7 with him.
- Julie worked in the United States for four months and received Form W-2 from her employer.
- Julie also worked as a nurse at Trinity Hospital for the remainder of the year. The hospital address is 100 Elgin Road, Dublin 17, Ireland.
- The hospital gave Julie a document showing the following wages of \$20,000, and federal tax (equal to U.S. withholdings) of \$1,900 (converted into U.S. currency).
- Julie and her husband earned \$1,650 interest on a savings account in a Dublin bank. The foreign institution withheld \$200 in income tax to the Ireland taxing authority.
- Julie enrolled in a nursing course at a local college to improve her job skills while in the United States, and paid \$1,000.
- Julie did not itemize her deductions last year. They do not wish to contribute to the Presidential Election Fund.
- **If using 2009 software, apply 2009 tax law.** Julie and Stonehill did not receive Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- Julie did not receive a 2010 Economic Recovery Payment.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

**Application for IRS Individual
Taxpayer Identification Number**

► See instructions.
► For use by individuals who are not U.S. citizens or permanent residents.

OMB No. 1545-0074

An IRS individual taxpayer identification number (ITIN) is for federal tax purposes only.

FOR IRS USE ONLY

Before you begin:

- **Do not submit** this form if you have, or are eligible to get, a U.S. social security number (SSN).
- Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b**, **c**, **d**, **e**, **f**, or **g**, you must file a tax return with Form W-7 unless you meet one of the exceptions (see instructions).

- a** ☐ Nonresident alien required to get ITIN to claim tax treaty benefit
- b** ☐ Nonresident alien filing a U.S. tax return
- c** ☐ U.S. resident alien (based on days present in the United States) filing a U.S. tax return
- d** ☐ Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ►
- e** ☒ Spouse of U.S. citizen/resident alien } **Julie Greenville 431-XX-XXXX**
- f** ☐ Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception
- g** ☐ Dependent/spouse of a nonresident alien holding a U.S. visa
- h** ☐ Other (see instructions) ►
- Additional information for **a** and **f**: Enter treaty country ► and treaty article number ►

Name (see instructions) Name at birth if different . . . ►	1a First name Stonehill	Middle name Angus	Last name McMurray
	1b First name	Middle name	Last name

Applicant's mailing address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see page 4.
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Foreign (non-U.S.) address (if different from above) (see instructions)	3 Street address, apartment number, or rural route number. Do not use a P.O. box number.
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.

20 Pembroke Lane
Dublin 17, Ireland United Kingdom

Birth information	4 Date of birth (month / day / year) 12 / 23 / 1973	Country of birth Ireland	City and state or province (optional) Dublin	5 <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female
	6a Country(ies) of citizenship United Kingdom	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date	

Other information	6d Identification document(s) submitted (see instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other Issued by: No.: Exp. date: / / Entry date in United States / /
	6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)? <input checked="" type="checkbox"/> No/Do not know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).
	6f Enter: TIN or EIN ► and Name under which it was issued ►
	6g Name of college/university or company (see instructions) City and state Length of stay
	Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.

Sign Here Keep a copy for your records.	Signature of applicant (if delegate, see instructions)	Date (month / day / year) / /	Phone number ()
	Name of delegate, if applicable (type or print)	Delegate's relationship to applicant	<input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of Attorney
Acceptance Agent's Use ONLY	Signature	Date (month / day / year) / /	Phone ()
	Name and title (type or print)	Name of company	Fax ()
			EIN
			Office Code

		a Employee's social security number 431-XXX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 43-1XXXXXX				1 Wages, tips, other compensation \$50,000.00		2 Federal income tax withheld \$10,000.00					
c Employer's name, address, and ZIP code Clark Memorial Hospital 125 Elm Street Atlanta, GA 30308				3 Social security wages \$50,000.00		4 Social security tax withheld \$3,100.00					
				5 Medicare wages and tips \$50,000.00		6 Medicare tax withheld \$725.00					
				7 Social security tips		8 Allocated tips					
d Control number				9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Julie A. Greenville 325 Tenth Street Your City, State and ZIP Code				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
				14 Other		12c					
						12d					
f Employee's address and ZIP code				15 State Employer's state ID number YS 4-31XXXXXX		16 State wages, tips, etc. \$50,000.00		17 State income tax \$3000.00		18 Local wages, tips, etc.	
								19 Local income tax		20 Locality name	

Form W-2 Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

International Comprehensive Problem

Problem E – Holmes Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Athens	M. I. F	Last Name Holmes	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Aurora	M. I. E	Last Name Holmes	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 2310 Oak Street		Apt# Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 312-555-XXXX Other:		E-mail	
5. Your Date of Birth 09/23/1982	6. Your Occupation Military		7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 08/17/1982	10. Spouse's Occupation Clerk		11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Montgomery B Holmes	02/04/04	Son	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Problem E – Holmes Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Trinity Hospital</u>
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input checked="" type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

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Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
- ☐ N/A
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
- _____
- _____

Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

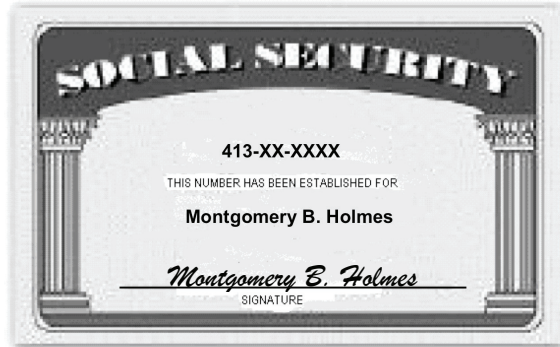
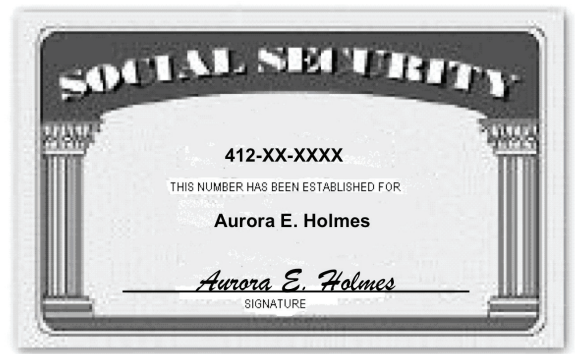
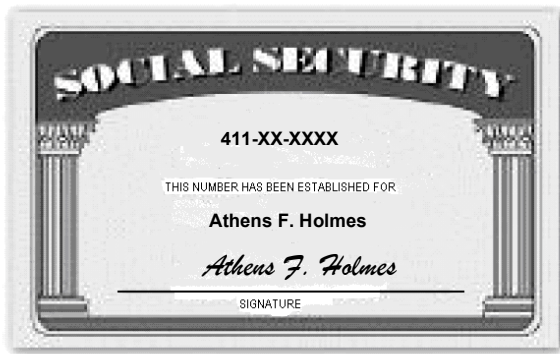
Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2, 1099 and Estimated Tax Payments** are correctly reported.
 11. If **direct deposit or debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct **SIDN** is shown on the return.
- ☒ **All Quality Review Issues above have been addressed and necessary changes have been made.**

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Form **13614-C** (Rev. 9-2010)



Interview Notes – Holmes


While using Form 13614-C to complete the interview with the Holmeses, the following information was used to complete the return.

- Athens was stationed in Mildenhall AFB (123 First Street) near Suffolk, England, IPP3AW, until January 2011 (if using 2009 software change to 2010). He had been there with his wife Aurora and his son Montgomery since May 2008.
- While there, Aurora was a data entry clerk for an England accounting firm (ABC, Ltd., 123 Shakespeare Road, Suffolk, England, IPP3AW). She had a statement of earnings from her employer, showing that she had been paid \$20,800 in 2010 while an employee. She also provided records that indicated she had paid \$2,080 in income taxes to the British taxing authority. All money amounts on the statements were in U.S. currency.
- The Holmeses provided records indicating that they had paid \$5,000 to Wee Care, a child care service on base, for babysitting services while they were at work. The address for Wee Care is 456 Second Street. The SSN for the babysitter is 404-XX-XXXX.
- They had no other income or any deductible expenses.
- They want to know which would be more favorable: to exclude Aurora's income or to use the foreign tax credit. Wages are considered general limitation income. Taxpayers cannot deduct, exclude, or claim a credit for any item that can be allocated to or charged against the excluded income. Neither Aurora nor Athens have ever filed a F2555 or 2555EZ before. Preparer can use "What If Mode" in TaxWise to determine the best outcome.
- They do not need a state return prepared for them. They did not itemize deductions last year. If there is a refund, they want the check mailed to their home. Neither Athens nor Aurora wish to contribute to the Presidential Election Campaign Fund.
- **If using 2009 software, apply 2009 tax law.** Athens and Aurora did not receive Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- In 2010 neither Athens nor Aurora received Economic Recovery Payments.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Line 7—Wages

		a Employee's social security number 411-XXX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 31-2XXXXXX				1 Wages, tips, other compensation \$34,080.30				2 Federal income tax withheld \$2,424.00			
c Employer's name, address, and ZIP code DFAS P.O. Box 8889 Indianapolis, IN 46249-2410				3 Social security wages \$35,874.00				4 Social security tax withheld \$2,224.19			
				5 Medicare wages and tips \$35,874.00				6 Medicare tax withheld \$520.17			
				7 Social security tips				8 Allocated tips			
d Control number				9 Advance EIC payment				10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Athens Holmes 2310 Oak Street Your City, State and ZIP Code				11 Nonqualified plans				12a See instructions for box 12 D \$1,793.70			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>				12b			
				14 Other				12c			
								12d			
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.